



San Felipe Del Rio CISD

2024-2025 Booster Clubs and Parent Organization Guidelines

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Booster Clubs and Parent Organizations

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General Information



The Board recognizes the valuable services performed by Booster Clubs and Parent Organizations to support and enhance the educational progress of all San Felipe Del Rio CISD students.

District-affiliated school-support or booster organizations shall organize and function in a way that is consistent with the District's goals, philosophy, and objectives, within adopted Board policies, in accordance with applicable UIL guidelines and the District's Booster Club and Parent Organization Guidelines.

The School District has Board Policies that must be followed by Booster Clubs and Parent Organizations:

District Board Policy GE (Local) – Relations with Parent Organizations

District Board Policy CDC (Local) – Other Revenues-Grants from Private Sources

District Board Policy FJ (Local) – Student Fundraising

District Board Policy CFD (Local) – Accounting-Activity Funds Management

District Board Policy GKG (Legal) – Community Relations-School Volunteer Program

District Board Policy CPAB (Legal) – Office Communications-Mail and Delivery

Booster Clubs and Parent Organizations are a separate entity from the school District, even though they generally exist solely to support activities of the school or student groups.

Click [here](#) for the Volunteer Background Form.

Organization Guidelines



Each organization shall operate under a constitution and/or by-laws. An organization's bylaws provide the rules for how to operate.

By-Laws shall be submitted annually in September to the SFDRCISD Comptroller via email at gilbert.sanchez@sfdrcisd.org.

The Parent Organization or Booster Club should recommend the election of the following officers on an annual basis.

- › President
- › Secretary
- › Treasurer

A district employee CAN NOT be Treasurer or a Signatory (authorized signer) on the bank account.

A current listing of officers and designated check signers for each organization shall be submitted annually to the Comptroller email at gilbert.sanchez@sfdrcisd.org, copy isela.valdez@sfdrcisd.org and to the campus principal.

The business of the parent organization shall be conducted in an open meeting, with notification of all meetings provided to the membership and the liaison. Minutes of all meetings should be kept in writing.

The minutes of the last meeting and the treasurer's report should be reported at each regularly scheduled meeting.

The treasurer's report should include a copy of the bank statement and bank reconciliation.

The minutes report shall be submitted to the Comptroller via email at gilbert.sanchez@sfdrcisd.org and to the campus principal following the approval of the minutes.

The campus Principal or Liaison may not hold an office in their campus' parent or booster organization.

No law specifically prohibits a board member from serving as a booster club officer, but this is not a recommended practice. Serving in both capacities is very likely to lead to conflicting loyalties.

Similarly, an employee considering service as a booster club officer should be aware of the potential conflict of interest. TASB Model Policy DBD (LOCAL) requires an employee to notify his or her supervisor of any personal obligation or relationship that in any way creates a potential conflict of interest with the employee's job duties or the best interests of the district.

Click [here](#) to see the document titled TASB Common Booster Club Questions on the SFDR-CISD Accounting website for further information.

UIL Booster Club Guidelines



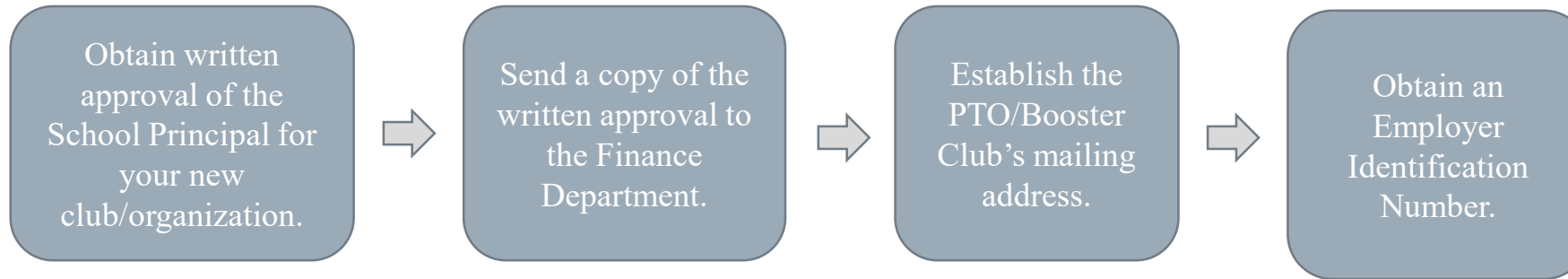
Every Booster organization in the district must be familiar with and conduct all its activities in compliance with requirements and limitations set out by the University Interscholastic League (UIL) in its Booster Club Guidelines.

The Superintendent is responsible for the entire UIL program. All School activities, organizations, events and personnel are under the jurisdiction of the Superintendent. Booster clubs must recognize this authority and work within a framework prescribed by the school administration.

Formation



Prior to becoming an official parent organization, be sure to complete the following steps:



Parent Organization and Booster Clubs are solely responsible for ensuring that their Parent Organization and Booster Club is in compliance with District policies and guidelines, UIL guidelines, and state and federal regulations. The District is not responsible for a Parent Organization or Booster Club not complying with the various policies, guidelines, and regulations.

Obtaining IRS Exempt Status

- Each Parent Organizations and Booster Clubs is independent of San Felipe Del Rio Consolidated Independent School District and responsible for completing the necessary filings with the IRS should it choose to obtain and maintain the “exempt organization” 501(c)(3) status.

The IRS requires that either Form 990 (Return of Organization Exempt from Income Tax) be filed annually for public organizations recognized as tax-exempt with gross receipts of more than \$50,000.

- If a Parent Organization or Booster Club has not obtained tax-exempt status from the IRS, that Parent Organization or Booster Club is a taxable entity.

Taxable organizations operate under different guidelines than tax-exempt organizations and are required to submit Form 1120 (U.S. Corporation Tax Return) annually.

FEDERAL AND STATE TAX INFORMATION

- To sell any taxable items within the State of Texas, a company, organization, or person must apply for a Sales Tax Permit.
- Before obtaining a Sales Tax Permit, a Parent Organization and Booster Club must first obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS) to establish its identity as an organization.
- Parent Organization and Booster Clubs should obtain a Texas Sales Tax Permit if you intend to sell goods or taxable services in Texas by submitting the completed applications to the Texas State Comptroller's Office.

Financial Management



The officers of the organization shall be responsible for proper administration of their funds including accounting, safeguarding and disbursement of funds in accordance with federal and state law and local policy.

Parent organizations are fully responsible for all taxes, debts, and other financial commitments incurred by the organization.



Most of the reporting requirements of a Parent Organization and Booster Club are dependent on the financial records kept; therefore, the office of Parent Organization and Booster Club Treasurer is an extremely important and vital position that should not be taken lightly.

The Treasurer is ultimately responsible for assuring that all financial records are maintained accurately for the Parent Organization and Booster Club.



Bank Account

- Each Parent Organization or Booster Club must have its own bank account with its own employer identification number.
- The financial records for the Parent Organizations and Booster Clubs must be balanced monthly. This includes a monthly bank reconciliation and review of outstanding checks and deposits in transit. Review the reconciled bank statements and canceled checks to determine that:
 1. Disbursements have been properly documented with an invoice or receipt,
 2. Disbursements have been properly approved,
 3. Checks have been properly signed,
 4. Checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered, and
 5. Compare cash receipts and deposits to the bank statement, and
 6. Checks have been accounted for in the proper sequence (no missing checks).

Receipts and Disbursements

- Cash receipts should be issued for all money received.
- All disbursements should be made by pre-numbered checks from the organization's bank account.
- Original invoices should be provided as support for all payments made by check.
- It is required that parent organizations submit records to be audited annually by an Audit Committee composed of at least three qualified members of the organization who are not signatories on the organization's bank account.

FUNDRAISING GUIDELINES

- Parent Organizations and Booster Clubs should conduct fundraising activities to benefit the entire student group and activities.
- Before any fund-raising activity occurs, Parent Organizations and Booster Clubs should decide whether a fund-raiser is a Parent Organization or Booster Club fund-raiser (money is deposited directly into the Parent Organizations and Booster Clubs bank account) or whether it is a school fund-raiser (money is deposited directly into the District's student activity fund account for that student group).
- All fundraising activities require prior approval from the principal or the designated liaison. This provides the campus with knowledge of the activities planned.
- The Booster Club fundraising form must be submitted and approved prior to your fundraiser beginning.

FUNDRAISING GUIDELINES FAQ

- **Can a booster raise money through charitable raffles?**
 - Under the state Charitable Raffle Enabling Act, only a “qualified nonprofit organization” may conduct raffles to benefit a district or a specific school. A booster club must therefore meet the requirements of the Act to qualify to hold raffles. The Texas Lottery Commission (TLC) is the agency that monitors charitable raffles.
 - The Charitable Raffle Enabling Act (CREA) defines a raffle as **“the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.”**
 - Additionally, the organizations allowed to conduct a raffle are:
 - a qualified religious society that has been in existence in Texas for at least 10 years;
 - a qualified volunteer fire department that operates firefighting equipment, provides fire-fighting services and that does not pay its members other than nominal compensation;
 - a qualified volunteer emergency medical service that does not pay its members other than nominal compensation;
 - **or a qualified 501(c) tax-exempt, nonprofit organization that has been in existence for at least three years may hold raffles in Texas**
 - Individuals and for-profit businesses may not hold raffles.
 - Additional information can be found at: <https://www.texasattorneygeneral.gov/divisions/charitable-trusts/charitable-raffles-and-casinopoker-nights>
 - The District accounting office must have a copy of the IRS letter designating your Booster club as a current 501(c) tax-exempt organization for the past three years in order for raffle to be approved.

FUNDRAISING GUIDELINES FAQ Continued

- May a booster club hold a bingo fundraiser?
 - Probably not. The Bingo Enabling Act (BEA) imposes numerous restrictions on bingo operations. The Texas Lottery Commission (TLC) is responsible for licensing and administrative enforcement of the BEA.
 - TLC issues one-year bingo operator licenses and temporary bingo licenses (for a one-time “bingo occasion.”)
 - Numerous restrictions exist on who can operate bingo.
 - School districts and campuses do not qualify to hold bingo fundraisers, and it is also unlikely that a booster club would be considered a qualified entity under the state law.

Click [here](#) to see the document titled TASB Common Booster Club Questions on the SFDR-CISD Accounting website for further information.



PRIMARY CONTACT INFORMATION

- › Comptroller – Gilbert Sanchez
830-778-4050 gilbert.sanchez@sfdr-cisd.org
- › Accounts Payable Activity Funds Clerk – Isela Valdez
830-778-4025 isela.valdez@sfdr-cisd.org

QUESTIONS?